

Hearing Date and Time: January 17, 2008 at 10:00 A.M.

Response Date and Time: January 11, 2008 at 4:00 P.M.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:
DELPHI CORPORATION, et al.,	: Chapter 11
Debtors.	: Case No. 05-44481 (RDD)
	: (Jointly Administered)
	: -----x

**JOHNSON CONTROLS, INC.'S RESPONSE TO MOTION FOR ORDER PURSUANT
TO 11 U.S.C. §§ 105 (a) AND 502(c) ESTIMATING OR PROVISIONALLY ALLOWING
CERTAIN UNRECONCILED CLAIMS SOLELY FOR PURPOSES OF
ADMINISTRATION OF DISCOUNT RIGHTS OFFERING**

Johnson Controls, Inc. ("JCI") hereby objects to the Motion of Delphi Corporation and its debtor affiliates ("Delphi") seeking to estimate or provisionally allow certain unreconciled claims solely for purposes of administration of the proposed discount rights offering. JCI has filed claim number 15524 in an unliquidated amount, and it has previously proposed that this claim be capped in the amount \$350,438.28, which is based upon on certain credits taken by one or more Delphi entities on balances owed to JCI.

JCI's proposal for capping the amount of claim number 15524 was also made without prejudice to JCI's rights to assert either a rejection damages claim in connection with any executory contract that Delphi rejects during these chapter 11 proceedings or a cure claim in connection with any executory contract that Delphi assumes during these Chapter 11 proceedings. Should Delphi reject any such JCI executory contract, then JCI would be entitled to be fully compensated for the amount of its rejection damages, including the right to participate in the Discount Rights Offering. Delphi's motion seeks to preclude such full compensation.

Consequently, Delphi's motion to cap this claim number 15524 at \$1,305 for purposes of the Discount Rights Offering should be denied and the claim should instead be estimated in the amount of \$350,438.28 for this purpose.

Dated: January 11, 2008

RESPECTFULLY SUBMITTED

Johnson Controls, Inc.

By: /s/ Elena Lazarou

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